



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
651 Bannon Street, Suite 100
Sacramento, CA 95811

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Secretary
Government Operations Agency

TRISTA GONZALEZ
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115
TTY
711

Tax Rates for Motor Vehicle and Diesel Fuels

Rates in effect from July 1, 2025, through June 30, 2026

Sales and Use Tax Rates		
Type of Fuel	Prepayment per Gallon	Sales and Use Tax Rates*
Gasoline (motor vehicle fuel)	7.5 cents (\$0.075)	2.25%
Aircraft jet fuel	12.5 cents (\$0.125)	7.25%
Diesel fuel	38.5 cents (\$0.385)	13.00%
Aviation gasoline	Not applicable	Not applicable

* You must add district taxes where applicable. District tax rates for your area are available on our website at www.cdtfa.ca.gov/formspubs/cdtfa105.pdf.

Excise Tax Rates per Gallon		
Type of Fuel	Through June 30, 2025	Effective July 1, 2025
Gasoline (motor vehicle fuel)	59.6 cents (\$0.596)	61.2 cents (\$0.612)
Aircraft jet fuel**	2 cents (\$0.02)	2 cents (\$0.02)
Diesel fuel	45.4 cents (\$0.454)	46.6 cents (\$0.466)
Aviation gasoline	18.6 cents (\$0.186)	19 cents (\$0.19)

** The excise tax on aircraft jet fuel is not subject to an annual adjustment.

How are the sales and use tax prepayment rates determined?

We calculate the prepayment rate for each gallon of gasoline, aircraft jet fuel, and diesel fuel at 80 percent of the combined state and local sales tax on the average selling price of the fuel, excluding sales tax, as reported by industry publications. We are required to establish the sales tax prepayment rates by March 1 of each year.¹ We may continue to adjust these rates during the year if changes in fuel prices cause fuel retailers to prepay too much or too little tax.

How are the excise tax rates determined?

We are required to adjust the motor vehicle fuel² and diesel fuel³ excise tax rates on July 1 of each year, based on the percentage change in the California Consumer Price Index, as calculated by the Department of Finance. The excise tax rate for aviation gasoline is adjusted using the same calculation as motor vehicle fuel and diesel fuel.

For more information

If you have questions regarding this notice, call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

For additional information about fuel taxes, please see our Fuel Tax and Fee Guides at www.cdtfa.ca.gov/taxes-and-fees/fuel-tax-and-fee-guides/ or our Tax Guide for Gas Station Operators at www.cdtfa.ca.gov/industry/gas-stations.htm. You may also view current and previous prepayment rates at www.cdtfa.ca.gov/taxes-and-fees/prepayment-rates-fuels.htm.

¹ www.cdtfa.ca.gov/lawguides/vol1/sutl/6480-1.html

² www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-7360.html

³ www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60050.html